

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwest Parke Com Sch Corp (6260)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,082,265	\$3,074,608	\$3,261,920	\$3,230,453	1.2%	-1.0%
Group Health Insurance	222	\$202,501	\$806,657	\$598,358	\$544,103	28.0%	-9.1%
Non - Certified Salaries	120	\$571,470	\$432,197	\$427,055	\$452,453	-5.7%	5.9%
Group Life Insurance	221	\$368,645	\$0	\$0	\$425,297	3.6%	NA
Social Security Certified	212	\$255,835	\$244,099	\$254,696	\$233,642	-2.2%	-8.3%
Teacher Retirement Fund, After 7-1-95	216	\$51,822	\$167,590	\$207,813	\$221,969	43.9%	6.8%
Textbooks	630	\$98,428	\$112,442	\$7,478	\$163,043	13.4%	2080.4%
Transfer Tuition - Other	569	\$39,589	\$0	\$0	\$151,205	39.8%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$276,298	\$39,043	\$44,836	\$39,858	-38.4%	-11.1%
Pre-2008 Object Code - Temporary Salaries	130	\$66,023	\$60,482	\$47,349	\$38,260	-12.8%	-19.2%
Operational Supplies	611	\$96,946	\$96,129	\$96,052	\$36,603	-21.6%	-61.9%
Travel	580	\$48,427	\$32,571	\$26,062	\$35,624	-7.4%	36.7%
Social Security Noncertified	211	\$41,803	\$31,630	\$29,931	\$31,452	-6.9%	5.1%
Other Employee Benefits	241 - 290	\$23,979	\$23,112	\$14,313	\$20,690	-3.6%	44.6%
Other Purchased Services	593	\$12,485	\$21,980	\$0	\$19,820	12.2%	NA
Pupil Services	313	\$33,009	\$23,750	\$35,005	\$18,923	-13.0%	-45.9%
Other Supplies and Materials	615, 660 - 689	\$15,622	\$12,286	\$710	\$10,122	-10.3%	1325.3%
Unemployment Insurance	230	\$735	\$0	\$1,557	\$8,060	82.0%	417.5%
Public Employees Retirement Fund	214	\$0	\$3,887	\$5,477	\$7,042	NA	28.6%
Instructional Programs Improvement Services	312	\$13,980	\$21,533	\$123,081	\$4,627	-24.2%	-96.2%
Equipment	730	\$38,448	\$0	\$5,090	\$4,265	-42.3%	-16.2%
Dues and Fees	810	\$0	\$0	\$0	\$1,300	NA	NA
Printing and Binding	550	\$985	\$1,076	\$1,420	\$1,260	6.4%	-11.3%
Instruction Services	311	\$6,454	\$1,506	\$825	\$750	-41.6%	-9.1%
Repairs and Maintenance Services	430	\$6,347	\$7,712	\$3,155	\$464	-48.0%	-85.3%
Stipends	131	\$0	\$0	\$0	\$150	NA	NA
Other Professional and Technical Services	319	\$233	\$10,939	\$13,961	\$0	-100.0%	-100.0%
Computer Hardware	741	\$0	\$0	\$86,204	\$0	NA	-100.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$224,405	\$250,238	\$118,881	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$0	\$0	\$392	\$0	NA	-100.0%
Staff Services	314	\$3,500	\$0	\$622	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$0	\$0	\$103	\$0	NA	-100.0%
Teacher Retirement Fund - Optional Contributions	218	\$24,180	\$20,337	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$1,703	\$3,151	\$0	\$0	-100.0%	NA
Land and Easements	710	\$20,174	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$175	\$93,300	-\$3,044	NA	-103.3%
<b>Student Academic Achievement Total</b>		<b>\$5,626,287</b>	<b>\$5,499,133</b>	<b>\$5,505,646</b>	<b>\$5,698,391</b>	<b>0.3%</b>	<b>3.5%</b>

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Instructional Support</b>							
Certified Salaries	110	\$555,368	\$569,477	\$551,306	\$497,493	-2.7%	-9.8%
Non - Certified Salaries	120	\$122,937	\$122,214	\$127,602	\$128,436	1.1%	0.7%
Group Life Insurance	221	\$0	\$0	\$0	\$33,425	NA	NA
Social Security Certified	212	\$35,289	\$37,733	\$35,467	\$33,044	-1.6%	-6.8%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$55,645	\$22,382	\$29,540	NA	32.0%
Public Employees Retirement Fund	214	\$0	\$11,943	\$17,358	\$18,248	NA	5.1%
Social Security Noncertified	211	\$7,876	\$7,933	\$8,318	\$8,688	2.5%	4.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$8,395	\$9,939	\$6,682	NA	-32.8%
Travel	580	\$5,102	\$9,254	\$6,246	\$4,980	-0.6%	-20.3%
Other Employee Benefits	241 - 290	\$0	\$54	\$26,822	\$4,049	NA	-84.9%
Operational Supplies	611	\$711	\$823	\$1,180	\$1,415	18.8%	19.9%
Dues and Fees	810	\$921	\$954	\$839	\$147	-36.8%	-82.4%
Group Health Insurance	222	\$35,926	\$35,647	\$51,729	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$764,130</b>	<b>\$860,071</b>	<b>\$859,190</b>	<b>\$766,148</b>	<b>0.1%</b>	<b>-10.8%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$644,363	\$587,127	\$604,218	\$621,952	-0.9%	2.9%
Student Transportation Services	510	\$301,050	\$609,492	\$516,376	\$586,793	18.2%	13.6%
Food Purchases	614	\$226,451	\$255,476	\$247,055	\$248,640	2.4%	0.6%
Light and Power - Other Than Heating and Cooling	625	\$236,345	\$176,798	\$214,156	\$218,565	-1.9%	2.1%
Certified Salaries	110	\$124,336	\$120,036	\$125,216	\$121,645	-0.5%	-2.9%
Insurance	520	\$89,652	\$91,914	\$94,592	\$93,171	1.0%	-1.5%
Heating and Cooling for Buildings - Gas	622	\$61,954	\$64,348	\$84,664	\$83,535	7.8%	-1.3%
Repairs and Maintenance Services	430	\$52,781	\$45,036	\$69,945	\$77,370	10.0%	10.6%
Heating and Cooling for Buildings - Electricity	621	\$46,250	\$67,822	\$13,141	\$58,922	6.2%	348.4%
Operational Supplies	611	\$49,502	\$37,091	\$55,835	\$55,843	3.1%	0.0%
Equipment	730	\$164,954	\$0	\$130,651	\$53,499	-24.5%	-59.1%
Public Employees Retirement Fund	214	\$160,760	\$59,643	\$48,655	\$46,428	-26.7%	-4.6%
Other Professional and Technical Services	319	\$6,350	\$29,287	\$90,403	\$46,267	64.3%	-48.8%
Social Security Noncertified	211	\$46,857	\$46,972	\$46,779	\$45,741	-0.6%	-2.2%
Board of Education Services	318	\$4,158	\$8,445	\$13,515	\$40,961	77.2%	203.1%
Other Supplies and Materials	615, 660 - 689	\$53,957	\$62,690	\$27,752	\$33,810	-11.0%	21.8%
Water and Sewage	411	\$18,841	\$20,304	\$27,350	\$31,349	13.6%	14.6%
Vehicles	731	\$0	\$0	\$18,718	\$18,000	NA	-3.8%
Removal of Refuse and Garbage	412	\$13,563	\$12,350	\$13,943	\$15,288	3.0%	9.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$8,567	\$12,041	\$11,703	NA	-2.8%
Telephone	531	\$21,849	\$8,713	\$17,216	\$11,001	-15.8%	-36.1%
Other Employee Benefits	241 - 290	\$17,442	\$15,093	\$12,836	\$10,555	-11.8%	-17.8%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Southwest Parke Com Sch Corp (6260)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Certified	212	\$7,556	\$7,648	\$7,855	\$7,786	0.8%	-0.9%
Dues and Fees	810	\$8,125	\$4,890	\$6,673	\$6,910	-4.0%	3.5%
Travel	580	\$4,653	\$4,725	\$5,902	\$4,729	0.4%	-19.9%
Bank Service Charges	871	\$1,560	\$2,129	\$2,097	\$2,092	7.6%	-0.2%
Group Life Insurance	221	\$71,286	\$0	\$0	\$2,036	-58.9%	NA
Advertising	540	\$2,166	\$1,335	\$2,094	\$1,532	-8.3%	-26.8%
Group Health Insurance	222	\$139,644	\$39,269	\$293,519	\$750	-72.9%	-99.7%
Official Bond Premiums	525	\$1,275	\$1,175	\$1,175	\$250	-33.5%	-78.7%
Periodicals	650	\$177	\$177	\$177	\$177	0.0%	0.0%
Unemployment Insurance	230	\$2,099	\$8,783	\$0	\$34	-64.2%	NA
Miscellaneous Objects	876 - 899	\$0	\$33,299	\$0	\$0	NA	NA
Other Purchased Services	593	\$10,000	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$51,922	\$0	\$0	\$0	-100.0%	NA
Board Member Compensation	115	\$10,765	\$11,469	\$0	\$0	-100.0%	NA
Pupil Services	313	\$245,554	\$0	\$0	\$0	-100.0%	NA
Instruction Services	311	\$0	\$6,987	\$0	\$0	NA	NA
Licensed Employees	135	\$0	\$0	\$6,000	\$0	NA	-100.0%
Textbooks	630	\$2,951	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$2,901,145</b>	<b>\$2,449,089</b>	<b>\$2,810,548</b>	<b>\$2,557,333</b>	<b>-3.1%</b>	<b>-9.0%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$517,914	\$446,810	\$699,385	\$526,304	0.4%	-24.7%
Interest	832	\$548,905	\$445,638	\$317,062	\$509,131	-1.9%	60.6%
Repairs and Maintenance Services	430	\$89,754	\$363,971	\$45,241	\$99,183	2.5%	119.2%
Computer Hardware	741	\$87,721	\$56,592	\$51,540	\$92,499	1.3%	79.5%
Pupil Services	313	\$0	\$0	\$14,572	\$64,083	NA	339.8%
Pre-2008 Object Code - Temporary Salaries	130	\$63,085	\$51,784	\$52,732	\$51,603	-4.9%	-2.1%
Equipment	730	\$46,170	\$11,763	\$41,430	\$23,179	-15.8%	-44.1%
Other Professional and Technical Services	319	\$13,792	\$12,569	\$11,239	\$20,353	10.2%	81.1%
Travel	580	\$15,000	\$15,000	\$15,000	\$15,000	0.0%	0.0%
Rentals	440	\$7,493	\$11,512	\$14,450	\$12,873	14.5%	-10.9%
Other Supplies and Materials	615. 660 - 689	\$42,697	\$8,085	\$3,384	\$9,329	-31.6%	175.7%
Social Security Noncertified	211	\$4,672	\$3,963	\$4,034	\$3,947	-4.1%	-2.1%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$1,408	\$2,066	\$1,788	NA	-13.5%
Bank Service Charges	871	\$3,250	\$750	\$1,575	\$750	-30.7%	-52.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$114	\$164	\$178	NA	8.5%
Construction Services	450	\$417,427	\$23,922	\$0	\$0	-100.0%	NA
Operational Supplies	611	\$0	\$0	\$265,054	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$0	\$58,622	\$0	NA	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest Parke Com Sch Corp (6260)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Property Services	490 - 499	\$0	\$204,827	\$0	\$0	NA	NA
Instruction Services	311	\$200	\$0	\$6,707	\$0	-100.0%	-100.0%
Professional Development	748	\$0	\$2,425	\$0	\$0	NA	NA
Staff Services	314	\$22,696	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$1,880,775</b>	<b>\$1,661,135</b>	<b>\$1,604,255</b>	<b>\$1,430,201</b>	<b>-6.6%</b>	<b>-10.8%</b>
<b>Grand Total</b>		<b>\$11,172,337</b>	<b>\$10,469,428</b>	<b>\$10,779,638</b>	<b>\$10,452,073</b>	<b>-1.7%</b>	<b>-3.0%</b>